

Department of Finance  <b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>Fund: 0454a</b>  <b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Hazardous Substance Account		
<b><u>Legal Citation/Authority</u></b> Chapter 756, Statutes of 1981 Health and Safety Code sections 25300-25395 (General Provisions) and 25330 (Fund Creation) Revenue and Taxation Code sections 43001-43607		
<b><u>Fund Classification</u></b>  <b><u>GAAP Basis</u></b> Governmental/Special Revenue		<b><u>Fund Classification</u></b>  <b><u>Legal Basis</u></b> Governmental/Other Governmental Cost Funds
<b><u>Purpose</u></b> This fund is a depository for money received and expended under the Carpenter-Presley-Tanner Hazardous Substance Account Act (Health and Safety Code, Division 20, Chapter 6.8). The Hazardous Substance Account has the following subaccounts: <ul style="list-style-type: none"> <li>• Fund 0455 – Hazardous Substance - Subaccount</li> <li>• Fund 0458 – Site Operation and Maintenance Account</li> <li>• Fund 0484 – Hazardous Substance Clearing Account</li> </ul> All the transactions in the Hazardous Substance Account are conducted through the subaccounts. Refer to Funds 0455, 0458 and 0484 for further information.		
<b><u>Administering Agency/Organization Code</u></b> Department of Toxic Substances Control/ Org 3960		
<b><u>Major Revenue Sources</u></b> See Fund 0455, 0458 and 0484.		
<b><u>Disposition of Fund (upon abolishment)</u></b> The Toxic Substances Control Account is the successor fund of the Hazardous Substance Account.		
<b><u>Appropriation Authority</u></b> See Fund 0455, 0458 and 0484.		
<b><u>State Appropriations Limit</u></b> Always Excluded.		
<b><u>Comments/Historical Information</u></b> Per Ch 77, Statutes of 2006 (AB 1803), Health and Safety Code section 25173.6 (g)(h), on and after July 1, 2006, all assets, liabilities, and surplus of the Hazardous Substance Account shall be transferred to, and become a part of, the Toxic Substances Control Account, as provided by Government Code section 16346.		